



4830-01-P

DEPARTMENT OF THE TREASURY

Agency Information Collection Activities; Submission for OMB Review; Comment Request; Multiple IRS Information Collection Requests.

AGENCY: Departmental Offices, U.S. Department of the Treasury.

ACTION: Notice.

SUMMARY: The Department of the Treasury will submit the following information collection requests to the Office of Management and Budget (OMB) for review and clearance in accordance with the Paperwork Reduction Act of 1995, on or after the date of publication of this notice. The public is invited to submit comments on these requests.

DATES: Comments should be received on or before [INSERT DATE 30 DAYS AFTER DATE OF PUBLICATION IN THE *FEDERAL REGISTER*] to be assured of consideration.

ADDRESSES: Send comments regarding the burden estimate, or any other aspect of the information collection, including suggestions for reducing the burden, to (1) Office of Information and Regulatory Affairs, Office of Management and Budget, Attention: Desk Officer for Treasury, New Executive Office Building, Room 10235, Washington, DC 20503, or e-mail at OIRA_Submission@OMB.EOP.gov and (2) Treasury PRA Clearance Officer, 1750 Pennsylvania Ave. NW., Suite 8142, Washington, DC 20220, or email at PRA@treasury.gov.

FOR FURTHER INFORMATION CONTACT: Copies of the submissions may be obtained from Jennifer Quintana by e-mailing PRA@treasury.gov, calling (202) 622-0489, or viewing the entire information collection request at www.reginfo.gov.

SUPPLEMENTARY INFORMATION:

Internal Revenue Service (IRS)

Title: TD 8517: Debt Instruments With Original Discount; Imputed Interest on Deferred Payment Sales or Exchanges of Property; TD 9599: Property Traded on an Established Market.

OMB Control Number: 1545-1353.

Type of Review: Extension without change of a currently approved collection.

Description: This document contains regulations relating to the tax treatment of debt instruments with original issue discount and the imputation of interest on deferred payments under certain contracts for the sale or exchange of property and determining when property is traded on an established market for purposes of determining the issue price of a debt instrument. The regulations provide needed guidance to holders and issuers of debt instruments.

Form: None.

Affected Public: Businesses or other for-profits.

Estimated Number of Respondents: 645,000.

Frequency of Response: On occasion.

Estimated Total Number of Annual Responses: 645,000.

Estimated Time per Response: .3 hours per response.

Estimated Total Annual Burden Hours: 195,500.

Title: Form 8882--Credit for Employer-Provided Childcare Facilities and Services.

OMB Control Number: 1545-1809.

Type of Review: Extension without change of a currently approved collection.

Description: Qualified employers use Form 8882 to request a credit for employer-provided childcare facilities and services. Section 45F provides credit based on costs incurred by an employer in providing childcare facilities and resource and referral services. The credit is 25% of the qualified childcare expenditures plus 10% of the qualified childcare resource and referral expenditures for the tax year, up to a maximum credit of \$150,000 per tax year.

Form: 8882.

Affected Public: Businesses or other for-profits.

Estimated Number of Respondents: 286.

Frequency of Response: Annually.

Estimated Total Number of Annual Responses: 286.

Estimated Time per Response: 3.68 hours per response.

Estimated Total Annual Burden Hours: 1,053.

Title: Notice 2006-24, (superseded by NOT 2007-52) Qualifying Advanced Coal Project Program.

OMB Control Number: 1545-2003.

Type of Review: Extension without change of a currently approved collection.

Description: Notice 2006-24 establishes the qualifying advanced coal project program under Sec. 48A of the Internal Revenue Code. The notice provides the time and manner for a taxpayer to apply for an allocation of qualifying advanced coal project credits and, once the taxpayer has received this allocation, the time and manner for the taxpayer to file for a certification of its qualifying advanced coal project. Notice 2007-52 clarifies, modifies, amplifies and supersedes Notice 2006-24. Notice 2008-26 updates and amplifies IRS Notice 2007-52.

Form: None.

Affected Public: Businesses or other for profits.

Estimated Number of Respondents: 45.

Frequency of Response: On occasion.

Estimated Total Number of Annual Responses: 45.

Estimated Time per Response: 110 hours per response.

Estimated Total Annual Burden Hours: 4950.

Title: NOT-2009-31- Election and Notice Procedures for Multiemployer Plans Under Sections 204 and 205 of WRERA.

OMB Control Number: 1545-2141.

Type of Review: Extension without change of a currently approved collection.

Description: The guidance in this notice implements temporary, elective relief under the Workers, Retirees, and Employers Relief Act of 2008 (WRERA), which was enacted December 2008 for multi-employer pension plans from certain funding requirements.

Form: None.

Affected Public: Businesses or other for-profits.

Estimated Number of Respondents: 1,600.

Frequency of Response: Annually.

Estimated Total Number of Annual Responses: 1,600.

Estimated Time per Response: 1 Hour per response.

Estimated Total Annual Burden Hours: 1,600.

Title: Form 13997, Validating Your TIN and Reasonable Cause.

OMB Control Number: 1545-2144.

Type of Review: Extension without change of a currently approved collection.

Description: Under the provisions of Internal Revenue Code Section (IRC §) 6039E, Information Concerning Resident Status, individuals are required to provide certain information (see IRC § 6039E(b)) with their application for a U.S. passport or with their application for permanent U.S. residence. This form is an attachment to Letter 4318 to inform the individual about the IRC provisions, the penalty, and to request them to complete this form and return it to the IRS.

Form: 13997.

Affected Public: Individuals or households.

Estimated Number of Respondents: 2,000.

Frequency of Response: Annually.

Estimated Total Number of Annual Responses: 2,000.

Estimated Time per Response: 1 hour per response.

Estimated Total Annual Burden Hours: 2,000.

Title: Form 13768 - Electronic Tax Administration Advisory Committee Membership

Application.

OMB Control Number: 1545-2231.

Type of Review: Extension without change of a currently approved collection.

Description: The Internal Revenue Service Restructuring and Reform Act of 1998 (RRA 98) authorized the creation of the Electronic Tax Administration Advisory Committee (ETAAC). ETAAC has a primary duty of providing input to the Internal Revenue Service (IRS) on its

strategic plan for electronic tax administration. Accordingly, ETAAC's responsibilities involve researching, analyzing and making recommendations on a wide range of electronic tax administration issues.

Form: 13768.

Affected Public: Businesses or other for-profits.

Estimated Number of Respondents: 500.

Frequency of Response: On Occasion.

Estimated Total Number of Annual Responses: 500.

Estimated Time per Response: 1.5 hours per response.

Estimated Total Annual Burden Hours: 750.

Title: Section 6708, Failure to Maintain List of Advisees with Respect to Reportable Transactions.

OMB Control Number: 1545-2245.

Type of Review: Extension without change of a currently approved collection.

Description: Section 6112 requires material advisors to maintain lists of advisees and other information with respect to reportable transactions and to make that information available to the Secretary upon written request. Section 6708 imposes a penalty on a person required to maintain a list under section 6112 (a “material advisor”) who fails to make the list available to the IRS upon written request. Under section 6708(a)(1), if a material advisor fails to comply with a written request for the section 6112 list within 20 business days after the request is made, the material advisor is subject to a penalty in the amount of \$10,000 for each day of the failure after the 20th business day. The collection of information in the final regulations is in section

301.6708–1(c)(3)(ii). This information is required for the IRS to determine whether good cause exists to grant a person affected by these regulations an extension of the legislatively established 20-business-day period to furnish a lawfully requested list to the IRS.

Form: None.

Affected Public: Businesses or other for-profits.

Estimated Number of Respondents: 25.

Frequency of Response: Annually and On Occasion.

Estimated Total Number of Annual Responses: 25.

Estimated Time per Response: 8 hours per response.

Estimated Total Annual Burden Hours: 200.

Authority: 44 U.S.C. 3501 et seq.

Dated: March 21, 2019.

Jennifer P. Quintana,

Treasury PRA Clearance Officer.

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